

Lodging Information Rates and Changes

Effective October 1, 2004

Lodging Taxes and Charges

Lodging businesses may be required to report transient rental income, the special hotel/motel taxes, the convention and trade center taxes, and the tourism promotion area charges. These taxes and charges are reported on:

- page 2, under the Lodging section, if you received the *Combined Excise Tax Return*; or
- the *Lodging Addendum*, if you received the *Retailing & Other Activities Return*.

Businesses providing lodging for less than 30 days must report **transient rental income**. Examples of lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties that impose the transient rental tax to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

Special hotel/motel taxes may apply to lodging charges. The local rates vary by location (see column "Special Htl/Mtl" on the following rate chart, pages 2-4). The gross taxable income reported under the special hotel/motel tax section should agree with the gross transient rental income reported for each location.

Convention and trade center taxes apply to lodging businesses in King County with 60 or more lodging units. Different rates apply within King County locations (see column "Conv Cntr" on the following rate chart, pages 2-4).

King County and Pierce County lodging businesses collect sales tax at two different combined rates depending on the number of lodging units. For more information and special reporting instructions, see the following special notices on our web site:

- **King County Sales and Use Tax Increases Affects on Hotels and Motels** - <http://dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2001/Kinghm.pdf>
- **Pierce County Special Hotel/Motel Tax Reporting** - <http://dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2002/PierceCoSpclHtlMtlTxInc.pdf>

The *Lodging Rates & Changes table*, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

Tourism Promotion Area (TPA) charges may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "TPA" on the following rate chart, pages 2-4). For more information about the Tourism Promotion Area charge please see the special notice for your county that are available on our web site at <http://dor.wa.gov>.

Special Hotel/Motel Tax Changes

Effective October 1, 2004, the City of Woodinville will begin imposing a special hotel/motel tax of one-percent (0.01%). This increase is in addition to all other taxes and charges imposed on lodging in the city. The increase will be used to fund tourism promotion.

Woodinville (1735) 1%

Effective October 1, 2004, the City of Cathlamet will begin imposing a special hotel/motel tax of two-percent (0.02%). This increase is in addition to all other taxes and charges imposed on lodging in the city. The increase will be used to fund tourism promotion.

Cathlamet (3501) 2%

New Tourism Promotion Area Charges

Effective October 1, 2004 lodging rates for some hotel, motel, and bed and breakfast facilities having 40 or more units in the Tri-Cities Regional Tourism Promotion Area will increase to include a \$1.50 per night of stay room charge. The charge is based upon the hotel/motel being located in the City of Richland, City of Pasco, or the City of Kennewick. See the special notice mailed separately for details or go to our web site at <http://dor.wa.gov>.

Kennewick (0302) \$1.50 per night of stay
Pasco (1104) \$1.50 per night of stay
Richland (0304) \$1.50 per night of stay

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<http://dor.wa.gov>

WASHINGTON STATE DEPARTMENT OF REVENUE

LODGING RATES & CHANGES**Tax Rates Effective October 1, 2004**(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates)**Note: For footnote information, please see the bottom of page 4.**

LOCATION		LODGING				LOCATION		LODGING			
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)	County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
ADAMS						FRANKLIN (cont.) (Eff. 10/1/04)					
Unincorp. Areas	0100	.076	.02			Connell	1101	.077	.02		
Hatton	0101	.076	.02			Kahlotus	1102	.077	.02		
Lind	0102	.076	.02			Mesa	1103	.077	.02		
Othello	0103	.076	.02			Pasco	1104	.083	.02		1.50
Ritzville	0104	.076	.02			GARFIELD					
Washtucna	0105	.076	.02			Unincorp. Areas	1200	.075			
ASOTIN						Pomeroy	1201	.075			
Unincorp. Areas	0200	.070	.02			GRANT					
Asotin (City)	0201	.070	.02			Unincorp. Areas	1300	.078	.02		
Clarkston	0202	.070	.02			Coulee City	1301	.078	.02		
BENTON (Eff. 10/1/04)						Electric City	1302	.078	.02		
Unincorp. Areas	0300	.077				Ephrata	1303	.078	.02		
Unincorp. P.T.B.A.*	0333	.083				George	1304	.078	.02		
Benton City	0301	.083				Grand Coulee	1305	.078	.02		
Kennewick	0302	.083	.02		1.50	Hartline	1306	.078	.02		
Prosser	0303	.083	.02			Krupp	1307	.078	.02		
Richland	0304	.083	.02		1.50	Mattawa	1308	.078	.02		
West Richland	0305	.083				Moses Lake	1309	.078	.02		
CHELAN						Quincy	1310	.078	.02		
Unincorp. Areas	0400	.080				Royal City	1311	.078	.02		
Cashmere	0401	.080				Soap Lake	1312	.078	.02		
Chelan (City)	0402	.080	.03			Warden	1313	.078	.02		
Entiat	0403	.080				Wilson Creek	1315	.078	.02		
Leavenworth	0404	.080	.03			GRAYS HARBOR					
Wenatchee	0405	.080	.04			Unincorp. Areas	1400	.083	.03		
CLALLAM						Aberdeen	1401	.083	.03		
Unincorp. Areas	0500	.083	.02			Cosmopolis	1402	.083	.03		
Forks	0501	.083	.02			Elma	1403	.083	.03		
Port Angeles	0502	.083	.02			Hoquiam	1404	.083	.03		
Sequim	0503	.083	.02			McCleary	1405	.083	.03		
CLARK						Montesano	1406	.083	.03		
Unincorp. Areas	0600	.077	.02			Oakville	1407	.083	.03		
Battle Ground	0601	.079	.02			Ocean Shores	1409	.083	.03		
Camas	0602	.077	.02			Westport	1408	.083	.03		
La Center	0603	.079	.02			ISLAND					
Ridgefield	0604	.079	.02			Unincorp. Areas	1500	.083	.02		
Vancouver	0605	.077	.02			Coupeville	1501	.083	.02		
Washougal	0606	.079	.02			Langley	1502	.083	.02		
Yacolt	0607	.077	.02			Oak Harbor	1503	.083	.02		
COLUMBIA						JEFFERSON					
Unincorp. Areas	0700	.075				Unincorp. Areas	1600	.082	.02		
Dayton	0701	.075	.02			Port Townsend	1601	.082	.02		
Starbuck	0702	.075				KING (Eff. 10/1/04)					
COWLITZ						Unincorp. Areas**					
Unincorp. Areas	0800	.075	.02/.03			1700	5000	.088	.086		.028
Castle Rock	0801	.075	.02/.03			Algonia	1701	5001	.088	.086	.028
Kalama	0802	.075	.02/.03			Auburn/King	1702	5002	.088	.086	.01 .028
Kelso	0803	.076	.02/.03			Beaux Arts Village	1703	5003	.088	.086	.028
Longview	0804	.076	.02/.03			Bellevue	1704	5004	.088	.086	.03/.058
Woodland	0805	.075	.02/.03			Black Diamond	1705	5005	.084	.082	.028
DOUGLAS						Bothell/King	1706	5006	.088	.086	.01 .028
Unincorp. Areas	0900	.076				Burien	1734	5034	.088	.086	.028
Unincorp. P.T.B.A.*	0909	.080				Carnation	1707	5007	.084	.082	.028
Bridgeport	0901	.076				Clyde Hill	1708	5008	.088	.086	.028
E. Wenatchee	0902	.080	.04			Covington	1712	5012	.084	.082	.028
Mansfield	0903	.076				Des Moines	1709	5009	.088	.086	.028
Rock Island	0904	.080				Duvall	1710	5010	.084	.082	.028
Waterville	0905	.080				Enumclaw	1711	5011	.084	.082	.028
FERRY						Federal Way	1732	5032	.088	.086	.01 .028
Unincorp. Areas	1000	.076				Hunts Point	1713	5013	.088	.086	.028
Republic	1001	.076	.02			Issaquah**	1714	5014	.088	.086	.01 .028
FRANKLIN (Eff. 10/1/04)						Kenmore	1738	5038	.088	.086	.028
Unincorp. Areas	1100	.077	.02			Kent	1715	5015	.088	.086	.01 .028
Unincorp. P.T.B.A.*	1111	.083	.02			Kirkland	1716	5016	.088	.086	.01 .028
						Lake Forest Park	1717	5017	.088	.086	.028

LOCATION		LODGING				
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)	
KING (cont.) (Eff. 10/1/04)						
Maple Valley	1720 5020	.084 .082		.028		
Medina	1718 5018	.088 .086		.028		
Mercer Island	1719 5019	.088 .086		.028		
Milton/King	1731 5031	.088 .086		.028		
Newcastle	1736 5036	.088 .086		.028		
Normandy Park	1721 5021	.088 .086		.028		
North Bend	1722 5022	.084 .082	.01	.028		
Pacific/King	1723 5023	.088 .086	.01	.028		
Redmond**	1724 5024	.088 .086	.01	.028		
Renton**	1725 5025	.088 .086	.01	.028		
Sammamish**	1739 5039	.088 .086		.028		
Sea-Tac	1733 5033	.088 .086	.01	.028		
Seattle	1726 5026	.088 .086		.07		
Shoreline	1737 5037	.088 .086		.028		
Skykomish	1727 5027	.084 .082		.028		
Snoqualmie	1728 5028	.084 .082	.01	.028		
Tukwila	1729 5029	.088 .086	.01	.028		
Woodinville	1735 5035	.088 .086	.01	.028		
Yarrow Point	1730 5030	.088 .086		.028		
KITSAP						
Unincorp. Areas	1800	.086	.02			
Bainbridge Island	1804	.086	.02			
Bremerton	1801	.086	.02			
Port Orchard	1802	.086	.02			
Poulsbo	1803	.086	.02			
KITTITAS						
Unincorp. Areas	1900	.077				
Cle Elum	1901	.077	.01			
Ellensburg	1902	.077	.02			
Kittitas (City)	1903	.077				
Roslyn	1904	.077				
South Cle Elum	1905	.077	.02			
Klickitat						
Unincorp. Areas	2000	.070				
Bingen	2001	.070				
Goldendale	2002	.075				
White Salmon	2003	.075				
LEWIS						
Unincorp. Areas	2100	.077	.02			
Centralia	2101	.078	.02			
Chehalis	2102	.078	.02			
Morton	2103	.077	.02			
Mossyrock	2104	.077	.02			
Napavine	2105	.077	.02			
Pe Ell	2106	.077	.02			
Toledo	2107	.077	.02			
Vader	2108	.077	.02			
Winlock	2109	.077	.02			
LINCOLN						
Unincorp. Areas	2200	.076				
Almira	2201	.076				
Creston	2202	.076				
Davenport	2203	.076				
Harrington	2204	.076				
Odessa	2205	.076				
Reardan	2206	.076				
Sprague	2207	.076				
Wilbur	2208	.076				
MASON						
Unincorp. Areas	2300	.083	.02			
Shelton	2301	.083	.02			
OKANOGAN						
Unincorp. Areas	2400	.076	.02			
Brewster	2401	.076	.02			
Conconully	2402	.076	.02			
Coulee Dam	2403	.076	.02			
Elmer City	2404	.076	.02			
Nespelem	2405	.076	.02			
Okanogan (City)	2406	.076	.02			
Omak	2407	.076	.02			

LOCATION		LODGING				
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)	
OKANOGAN (cont.)						
Oroville	2408	.076	.02			
Pateros	2409	.076	.02			
Riverside	2410	.076	.02			
Tonasket	2411	.076	.02			
Twisp	2412	.076	.02			
Winthrop	2413	.076	.03			
PACIFIC						
Unincorp. Areas	2500	.078	.02			
Ilwaco	2501	.078	.02			
Long Beach	2502	.078	.03			
Raymond	2503	.078	.02			
South Bend	2504	.078	.02			
PEND OREILLE						
Unincorp. Areas	2600	.075				
Cusick	2601	.075				
Ione	2602	.075				
Metaline	2603	.075				
Metaline Falls	2604	.075				
Newport	2605	.075	.02			
PIERCE						
Unincorp. Areas**	2700 5100	.082 .082	see pg 4 (4)			
Unincorp. P.T.B.A.* **	2727 5127	.088 .085	.02/.05			
Auburn/Pierce	2724 5124	.088 .085	.02/.05			
Bonney Lake	2701 5101	.088 .085	.02/.05			
Buckley	2702 5102	.084 .081	.02/.05			
Carbonado	2703 5103	.078 .078	.02/.05			
DuPont	2704 5104	.088 .085	.02/.05			
Eatonville	2705 5105	.078 .078	.02/.05			
Edgewood	2720 5120	.088 .085	.02/.05			
Fife	2706 5106	.088 .085	.05			
Fircrest	2707 5107	.088 .085	.02/.05			
Gig Harbor	2708 5108	.084 .081	.02/.05			
Lakewood	2721 5121	.088 .085	.05			
Milton/Pierce	2709 5109	.088 .085	.02/.05			
Orting	2710 5110	.088 .085	.02/.05			
Pacific/Pierce	2723 5123	.088 .085	.02/.05			
Puyallup	2711 5111	.088 .085	.05			
Roy	2712 5112	.078 .078	.02/.05			
Ruston	2713 5113	.088 .085	.02/.05			
South Prairie	2714 5114	.078 .078	.02/.05			
Steilacoom	2715 5115	.088 .085	.02/.05			
Sumner	2716 5116	.088 .085	.02/.05			
Tacoma	2717 5117	.088 .085	.02/.05			
University Place	2719 5119	.088 .085	.02/.05			
Wilkeson	2718 5118	.078 .078	.02/.05			
SAN JUAN						
Unincorp. Areas	2800	.077	.02			
Friday Harbor	2801	.077	.02			
SKAGIT						
Unincorp. Areas	2900	.077	.02			
Unincorp. P.T.B.A.*	2929	.079	.02			
Anacortes	2901	.079	.02			
Burlington	2902	.079	.02			
Concrete	2903	.079	.02			
Hamilton	2904	.079	.02			
La Conner	2905	.079	.02			
Lyman	2906	.079	.02			
Mount Vernon	2907	.079	.02			
Sedro Woolley	2908	.079	.02			
SKAMANIA						
Unincorp. Areas	3000	.070	.02			
North Bonneville	3001	.075	.02			
Stevenson	3002	.070	.02			
SNOHOMISH						
Unincorp. Areas**	3100	.080	.02			
Unincorp. P.T.B.A.* **	3131	.089	.02			
Arlington	3101	.085	.02			
Bothell/Snohomish	3120	.089	.02			
Brier	3102	.089	.02			
Darrington	3103	.085	.02			

LOCATION		LODGING			
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
SNOHOMISH (cont.)					
Edmonds	3104	.089	.02		
Everett	3105	.083	.02		
Gold Bar	3106	.085	.02		
Granite Falls	3107	.085	.02		
Index	3108	.085	.02		
Lake Stevens	3109	.085	.02		
Lynnwood	3110	.089	.02		
Marysville	3111	.085	.02		
Mill Creek	3119	.089	.02		
Monroe	3112	.085	.02		
Mountlake Terrace	3113	.089	.02		
Mukilteo	3114	.089	.02		
Snohomish (City)	3115	.085	.02		
Stanwood	3116	.085	.02		
Sultan	3117	.085	.02		
Woodway	3118	.089	.02		
SPOKANE (Eff. 10/1/04)			40 or more rooms/spaces		
Unincorp. Areas	3200	.078	.02		
Unincorp. P.T.B.A.*	3232	.084	.02		
Airway Heights	3201	.084	.019/.039 (See note (6) below)		
Cheney	3202	.084	.02		
Deer Park	3203	.078	.02		
Fairfield	3204	.078	.02		
Latah	3205	.078	.02		
Liberty Lake	3212	.084	.02		
Medical Lake	3206	.084	.02		
Millwood	3207	.084	.02		
Rockford	3208	.078	.02		
Spangle	3209	.078	.02		
Spokane (City)	3210	.084	.02		
Spokane Valley	3213	.084	.02		
Waverly	3211	.078	.02		
Zone A	3250			1.50	
Zone B	3251			1.25	
Zone C	3252			1.00	
Zone D	3253			.50	
STEVENS					
Unincorp. Areas	3300	.076			
Chewelah	3301	.076	.01		
Colville	3302	.076	.015		
Kettle Falls	3303	.076			
Marcus	3304	.076			
Northport	3305	.076	.02		
Springdale	3306	.076			
THURSTON					
Unincorp. Areas	3400	.078			
Unincorp. P.T.B.A.*	3434	.084			
Bucoda	3401	.078			
Lacey	3402	.084	.02		
Olympia	3403	.084	.02		
Rainier	3404	.078			
Tenino	3405	.078			
Tumwater	3406	.084	.02		
Yelm	3407	.084			
WAHIAKUM (Eff. 10/1/04)					
Unincorp. Areas	3500	.075			
Cathlamet	3501	.075	.02		
WALLA WALLA					
Unincorp. Areas	3600	.080	.02		
Unincorp. P.T.B.A.*	3636	.083	.02		
College Place	3601	.083	.02		
Prescott	3602	.080	.02		
Waitsburg	3603	.080	.02		
Walla Walla (City)	3604	.083	.02		
WHATCOM					
Unincorp. Areas	3700	.076			
Unincorp. P.T.B.A.*	3737	.082			
Bellingham	3701	.082	.02		
Blaine	3702	.082	.02		
Everson	3703	.082			

LOCATION		LODGING			
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
WHATCOM (cont.)					
Ferndale	3704	.082	.02		
Lynden	3705	.082			
Nooksack	3706	.082			
Sumas	3707	.082			
WHITMAN					
Unincorp. Areas	3800	.076			
Albion	3801	.076			
Colfax	3802	.076			
Colton	3803	.076			
Endicott	3804	.076			
Farmington	3805	.076			
Garfield	3806	.076			
La Crosse	3807	.076			
Lamont	3808	.076			
Malden	3809	.076			
Oakesdale	3810	.076			
Palouse	3811	.076			
Pullman	3812	.076	.02		
Rosalia	3813	.076			
St. John	3814	.076			
Tekoa	3815	.076			
Uniontown	3816	.076			
YAKIMA					
Unincorp. Areas	3900	.076			
Grandview	3901	.076			
Granger	3902	.076			
Harrah	3903	.076			
Mabton	3904	.076			
Moxee City	3905	.076			
Naches	3906	.076			
Selah	3907	.076			
Sunnyside	3908	.076	.02		
Tieton	3909	.076			
Toppenish	3910	.076	.02		
Union Gap	3911	.076	.02		
Wapato	3912	.076			
Yakima (City)	3913	.079	.03		
Zillah	3914	.076			
Zone A	3950				1.50
Zone B	3951				.75
Zone C	3952				.50

FOOTNOTES:

- (1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. ** Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, access our GIS System at <http://dor.wa.gov>, or call 1-800-647-7706.*
- (2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.
- (3) Tourism Promotion Area (TPA) Charge - See Special Notice available on our web site at <http://dor.wa.gov>.
- (4) Special Hotel/Motel (Pierce County):

25 or less rooms/spaces	= .02
The .02 rate does not apply for Fife, Lakewood, and Puyallup	
26 or more rooms/spaces	= .05
- (5) Convention and Trade Center tax,

Bellevue: 59 or less rooms/spaces	= .03
Bellevue: 60 or more rooms/spaces	= .058
Seattle: 60 or more rooms/spaces	= .07
All other locations in King County: 60 or more rooms/spaces	= .028
- (6) Airway Heights:

Less than 40 rooms/spaces	= .019
40 or more rooms/spaces	= .039
- (7) Special Hotel/Motel (Cowlitz County):

Less than 40 rooms/spaces	= .02
40 or more rooms/spaces	= .03
- (8) Special location codes and rates in King and Pierce counties are used only to report lodging sales tax activities. (See Special Notices).

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area.

** Partially included within the RTA district. Additional .004 may not be due based on location.